

Panaji, 30th March, 1995 (Chaitra 9, 1917)

SERIES II No. 52

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Finance (Rev. & Cont.) Department

Notification

No. 5-8-95/Fin (R & C) (4)

In pursuance of provisions contained in entry 20 of the Tenth Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964), the Government of Goa hereby notifies the following chemicals for the purpose of said entry 20, namely:—

1. Caustic soda lye;
2. Monomethyl Acetoacetamide;
3. Diethyl acetoacetamide;
4. Trimethyl phosphate.

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp).

Panaji, 29th March, 1995.

Notification

No. 5-8-95-Fin (R & C) (5)

In pursuance of provision contained in entry 23 of the Tenth Schedule appended to the Goa Sales Tax Act, 1964 Act of 1964), the Government of Goa hereby notifies the following electronic goods for the purpose of said entry 23, namely:—

- (1) Electronic exhaust gas analyzers and smoke metres;
- (2) Electronic test and measuring instruments;
- (3) Electronic weighing scale excluding weighing bridge;
- (4) Electronic medical equipments;
- (5) Electronic analytical instruments.
- (6) Electronic industrial automation and control equipments;
- (7) Electronic stabilizers and A. C. and D. C. alternates;

- (8) Electronic high voltage registers;
- (9) Electronic equipments, instruments for nuclear geo-scientific and other special applications;
- (10) Electronic appliances, apparatus, instruments used for pollution control.

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp).

Panaji, 29th March, 1995.

Notification

No. 5-8-95-Fin (R & C) (6)

In exercise of the powers conferred by sub-section (1) of section 21 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988 (hereinafter called the "said Act"), the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts from payment of the whole of the tax payable under the said Act, the following classes of luxuries provided in a hotel, namely:

- (1) Laundry services (i. e. washing clothes);
- (2) Valet services (i. e. in cleaning and pressing clothes);
- (3) Limousine services (i. e. use of limousine);
- (4) Air-mail services;
- (5) Health club services;
- (6) Secretarial services (i. e. use of conference room);
- (7) Photocopy/xerox machine services;
- (8) Telefax services;
- (9) Courier services;
- (10) Telex services.

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp).

Panaji, 29th March, 1995.

Notification

No. 5/5/87-Fin (R & C)/Part (Vol. I)

In exercise of the powers conferred by proviso to section 8 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), read with section 21 of the General Clauses Act, 1897 (Act 10 of 1897) and all other powers empowering it in that behalf, the Government of Goa hereby amends the Government Notification No. 5/5/87-Fin. (R & C) (5) dated 2-4-1987, (hereinafter called the 'said Notification'), published in the Official Gazette, Series II, No. 1 dated 2-4-1987 (Extraordinary), as follows, namely:—

In the said Notification, in item (i), the bracket and expression "(Except for purchases for use in manufacture of goods for sale by Industries registered with the prescribed authorities and certified by the Directorate of Industries, Panaji)" shall be omitted.

This Notification shall come into force from the 30th day of March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp).

Panaji, 29th March, 1995.

Notification

No. 1/1/95-Fin (R&C) (I)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964) and in supersession of the Government Notification No. 2/11/84-Fin (R&C) (A) dated 31-3-1992, published in the Official Gazette, Series I, No. 52 dated 31-3-1992, the Government of Goa, being of the opinion that reasonable grounds exist for doing so, hereby exempts:—

- (i) IMFL manufactured in the State of Goa and exported to any place outside Goa within the territorial limits of India on so much of excise duty as may be in excess of Rs. 2/- per proof litre;
- (ii) Indian Made Foreign Liquor, Beer and Wine manufactured in the State of Goa and exported beyond the territorial limits of India.

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin. Exp.).

Panaji, 29th March, 1995.

Notification

No. 5-8-95-Fin (R & C) (2)

In exercise of the powers conferred by proviso to section 8 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), the Government of Goa hereby specifies the first point of sale as the point at which the following goods shall be taxed, namely:—

- (1) Plastic and celluloid goods;
- (2) Wooden furniture, plastic moulded furniture and aluminium furniture;
- (3) Glassware, chinaware, porcelainware;
- (4) Umbrellas of all kinds including garden and beach umbrellas and components, parts and accessories thereof;
- (5) Oil engines and components, parts and accessories;
- (6) Professional, scientific and laboratory instruments;

- (7) Weighing machines, appliances, instruments, scales and systems used for weighing;
- (8) Lifts, hoists and cranes operated by electricity or any other power and components, parts and accessories thereof;
- (9) Wooden articles such as doors and window frames, doors, furniture frames, bolsters and other decorative items used in construction of houses/bungalows/buildings and making of furniture;
- (10) Locks and keys;
- (11) Musical instruments;
- (12) Mineral water and other bottled water;
- (13) Caustic soda and soda ash;
- (14) All kinds of stoves including gas stoves;
- (15) Brooms, mops, brushes;
- (16) Bricks;
- (17) Coir products;
- (18) Culinary and flavouring essences;
- (19) Vehicle bodies;
- (20) Barges, boats, vessels used for transportation of goods or passengers or for maintenance;
- (21) Tractor spares including tractor tyres;
- (22) Cycle spares;
- (23) Tyres of A. D. V.;
- (24) Rainwear such as raincoats;
- (25) Non-edible oil;
- (26) Table covers, mats;
- (27) Sodamakers and their refills;
- (28) All kinds of electrical lamp shades, stands, fixtures, fittings, brackets, chandeliers and other accessories of electrical bulbs;
- (29) Pressure lamps including petromax and component parts and accessories of them;
- (30) Stainless steel articles;
- (31) Mirror and looking glasses;
- (32) Bearings of all types including ball or roller bearings;
- (33) Adhesive of all kinds including gum, glue and resin;
- (34) Baby care products including feeders, nipples, diapers, etc.;
- (35) Voltage stabilizers;
- (36) Brushes of all kinds;
- (37) Torch bulbs and spares of torches;
- (38) Naphthalene balls, camphor, air freshners, insect repellants and spray pumps;
- (39) Plywood and hardboards;
- (40) Papers of all kinds;
- (41) Non-ferrous metal powder, foils, sheets, rods, wires, bars, slabs, blocks, ingots, circles, tubes, angles, strips, plates, slugs and scrap;
- (42) All kinds of ink including printing ink;
- (43) Synthetic pigments, textile dyes and fluorescent pigments;
- (44) L. P. G. other than used for household purposes;
- (45) Dry fruits;
- (46) Electrical goods of all kinds used in generation, transmission, distribution or in connection with the consumption of electricity such as all kinds of wires and cables, holders, plugs, switches, casing, cappings, reapers, bands, junction boxes, meter boards, switch boards, electrical earthenware, porcelainware;
- (47) Electrical generators and transformers and component parts and accessories of any of them;
- (48) Electrical capacitors of all types;
- (49) Food dyes and colours;

- (50) Ghee;
- (51) Butter;
- (52) Cotton yarn including cotton thread;
- (53) Table cutlery including knives, forks and spoons;
- (54) Ladies hand-bags and vanity bags;
- (55) Crockery;
- (56) Marble and all articles made of marble.

Provided that in respect of above mentioned goods lying in stock with any registered dealer on the date of coming into force of this Notification, the first sale of such goods in stock shall be point at which the tax shall be levied.

This Notification shall come into force with effect from the 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance Exp.).

Panaji, 29th March, 1995.

Notification
No. 1/1/95-FIN (R&C) /II

In exercise of the powers conferred by section 12 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby fixes the excise duty payable on —

- | | |
|--|-------------------------|
| (1) Indian Made Foreign Liquor other than Milk punch, wine and beer manufactured by licenced Distilleries in Goa and sold in the State of Goa. | Rs 28/-per proof litre. |
| (2) Indian Made Foreign Liquor other than Milk punch, wine and beer brought into the State of Goa. | Rs 28/-per proof litre. |
| (3) Beer manufactured in the State of Goa and imported in to the State of Goa. | |
| (i) Whose alcoholic strength does not exceed 5% v. v. or 8.77% of proof spirit. | Rs 7/-per bulk litre. |
| (ii) Whose alcoholic strength exceeds 5% v. v. or 8.77 % of proof spirit but does not exceed 8% v. v. or 14.03 % of proof spirit. | Rs 7/-per bulk litre. |

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp.).

Panaji, 29th March, 1995.

Notification
No. 1/1/95-Fin (R & C) III

In exercise of the powers conferred by section 12 read with section 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby amends the Government Notification No. FIN (Rev)/2-35/15/75(C) dated 25-3-1976 (hereinafter referred to as the "principal Notification"), as follows, namely:—

In Part D of the principal Notification,

I. Under the heading 'I. Manufacture', for item (7), the following shall be substituted, namely:—

- "(7) For manufacturing denatured spirituous preparations:—
- | | |
|---|-------------|
| (a) Where quantity of Denatured Spirit is less than 5000 litres | Rs. 2,000/- |
|---|-------------|

- | | |
|--|--|
| (b) Where quantity of Denatured Spirit is more than 5000 litres but less than 15000 litres | Rs. 10,000/- |
| (c) Where quantity of Denatured Spirit is more than 15000 litres | Rs. 10,000/- plus Rs. 2/- per additional bulk litres of Denatured Spirit"; |

II. Under the heading 'II. Sale' the following shall be substituted, namely:—

"II. Sale

- | | |
|--|--------------|
| (1) For wholesale vendor of Indian Made Foreign Liquor whose annual Turnover exceeds Rs. 10 lakhs | Rs. 10,000 |
| (2) For wholesale vendors of Country liquor whose annual turnover exceeds Rs. 10 lakhs | Rs. 10,000/- |
| (3) For wholesale vendors of Indian Made Foreign Liquor whose annual turnover is less than Rs. 10 lakhs: | |
| (a) Cities | Rs. 5,000/- |
| (b) Towns | Rs. 4,000/- |
| (c) Villages | Rs. 3,000/- |
| (4) For wholesale vendors of country liquor whose annual turnover is less than Rs. 10 lakhs: | |
| (a) Cities | Rs. 3,000/- |
| (b) Towns | Rs. 2,500/- |
| (c) Villages | Rs. 1,800/- |
| (5) For retail vendors of Foreign Liquor: | |
| (a) 'A' category Hotel | Rs. 20,000/- |
| (b) 'B' category Hotel | Rs. 15,000/- |
| (c) Other Shops | Rs. 10,000/- |
| (6) For retail vendors of Indian Made Foreign Liquor only and Indian Made Foreign Liquor and Country Liquor: | |
| (a) 'A' category Hotel | Rs. 10,000/- |
| (b) 'B' category Hotel | Rs. 7,000/- |
| (7) For retail vendors of Indian Made Foreign Liquor and Country Liquor: | |
| (a) Cities | Rs. 2,500/- |
| (b) Towns | Rs. 1,800/- |
| (c) Villages | Rs. 1,200/- |
| (8) For retail vendors of Country liquor; | |
| (a) Cities | Rs. 1,000/- |
| (b) Towns | Rs. 700/- |
| (c) Villages | Rs. 500/- |
| (9) For retail vendors of Liquor other than Country liquor. | |
| (a) Cities | Rs. 1,000/- |
| (b) Towns | Rs. 700/- |
| (c) Villages | Rs. 500/- |

- (10) For wholesale vendors of rectified Spirit or absolute alcohol or both:

(a) Cities	Rs. 2,000/-
(b) Towns	Rs. 1,500/-
(c) Villages	Rs. 1,2000/-

- (11) For retail vendors of Rectified Spirit or absolute alcohol or both :

(a) Cities	Rs. 500/-
(b) Towns	Rs. 300/-
(c) Villages	Rs. 200/-

- (12) For wholesale vendors of Denatured Spirit :

(a) Cities	Rs. 4,000/-
(b) Towns	Rs. 3000/-
(c) Villages	Rs. 2500/-

- (13) For retail vendors of Denatured Spirit:

(a) Cities	Rs. 800/-
(b) Towns	Rs. 500/-
(c) Villages	Rs. 300/-

- (14) For wholesale vendors of denatured spirituous preparations:

(a) Cities	Rs. 400/-
(b) Towns	Rs. 300/-
(c) Villages	Rs. 250/-

- (15) For retail vendors of denatured spirituous preparations:

(a) Cities	Rs. 100/-
(b) Towns	Rs. 50/-
(c) Villages	Rs. 25/-

Explanation:- For the purpose of the above:-

- (a) "Cities" means the municipal areas of Panaji, Margao, Mapusa and Mormugao;
 (b) "Towns" means Municipal areas of Ponda, Bicholim, Quepem, Sanguem and Canacona; and
 (c) "Villages" means all other parts of the State".

This Notification shall come into force with effect from 30th March 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin. Exp.).

Panaji, 29th March, 1995.

Notification

No. 1/1/95-FIN (R&C)/IV

In exercise of the powers conferred by section 12 read with section 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby amends the Government Notification No. Fin (Rev)/2-35/15/75(C) dated 25-3-1976 (hereinafter called "the principal Notification"), as follows, namely:-

In the Principal Notification in Part D, IV miscellaneous, for item 3, the following item shall be substituted, namely:-

"(3) Recording of Labels

Labels of various brand of liquor imported during Rs. 50,000/- the year into the State from other States of India per label.

The provision shall apply to regrant of recording of label for any subsequent year on the payment of fees of Rs. 25,000/- per label".

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin. Exp.).

Panaji, 29th March, 1995.